

[COMPANY / ORGANIZATION LETTERHEAD]
SOC 2 Type II Bridge Letter (Gap Letter) — Management Assertion Template

Date: [Date: e.g., November 15, 2026]

To: [Customer / Relying Party Organization Name]

Attention: [Vendor Risk Management / Procurement Team]

Subject: Statement of Material Changes for [System / Service Name] (SOC 2 Bridge Letter)

This letter is provided by the management of [Company Name] ("Company") to bridge the interim period between our most recent independent SOC 2 Type II attestation examination and the anticipated completion of our subsequent annual examination.

1. Underlying Independent Examination

An independent examination of [Company Name]'s [System / Cloud Platform Name] was conducted by [Independent Licensed CPA Audit Firm Name] in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA SSAE 18 / AT-C Section 205). The resulting SOC 2 Type II examination report covered the observation period from [Audit Period Start Date: e.g., October 1, 2025] through [Audit Period End Date: e.g., September 30, 2026], and issued an unqualified ("clean") opinion regarding the suitability of the design and operating effectiveness of controls for the [Trust Services Categories: e.g., Security, Availability, and Confidentiality] criteria.

2. Interim Bridge Period Scope

This bridge letter addresses the interim period from [Prior Audit End Date: e.g., October 1, 2026] through [Current Date or Bridge End Date: e.g., December 31, 2026] ("Bridge Period"), representing an elapsed duration of [Number of Days / Months: e.g., 60 days].

3. Management Assertion Regarding Internal Controls

Management of [Company Name] confirms that throughout the Bridge Period:

- There have been no material changes in our internal control environment, cybersecurity policies, infrastructure architecture, or administrative procedures that would adversely affect the achievement of the AICPA Trust Services Criteria.
- The controls described in our SOC 2 Type II report for the period ending [Prior Audit End Date] have continued to operate effectively in all material respects.
- Management is not aware of any security incidents, material data breaches, regulatory enforcement actions, or control failures that would impair the confidentiality, integrity, or availability of customer data or services.

4. Disclosure of System / Operational Changes (If Applicable)

[Option A — No Material Changes]: Management certifies that no material changes to technical infrastructure, production architectures, key personnel, or control policies occurred during the Bridge Period.

[Option B — Specific Disclosures]: Management notes the following non-impairing operational updates during the Bridge Period: [Describe routine updates, e.g., migration to AWS Region us-east-1, upgrade of SSO provider, or routine policy annual refresh], none of which diminished control effectiveness.

5. Scope and Legal Limitation of this Assertion

This bridge letter is an assertion issued solely by [Company Name] management and is designed to provide interim assurance until our next SOC 2 Type II examination is finalized. This document is not an attestation report, is not issued by our independent CPA firm, and does not constitute an audit opinion or certification. This document is confidential and subject to the terms of our non-disclosure agreement.

Sincerely,

[Authorized Signatory Name]

[Title: e.g., Chief Information Security Officer / VP of Engineering / General Counsel]

[Company Name]

[Signatory Contact Email / Phone]